

Taxation statistics 2009–10

Table 14: Personal tax

Selected items, by total income, 2009–10 income year¹

Part C: Deduction and tax loss items

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.

- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

- 1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.

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Table 14: Personal tax

Selected items, by total income, 2009–10 income year¹

Part C: Deduction and tax loss items

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
Total individuals	no.	1,141,845	525,160	833,805	886,600	799,140
Deductions (D1 to D15)						
Work related car expenses	no.	13,745	19,360	42,945	92,860	129,360
	\$	16,519,173	20,105,962	49,464,408	123,178,165	204,535,846
Work related travel expenses	no.	7,500	9,540	17,905	30,170	37,475
	\$	4,189,079	3,441,884	7,925,077	15,652,163	23,915,049
Work related uniform/clothing expenses	no.	92,250	125,375	225,690	356,175	390,055
	\$	13,770,193	21,404,852	43,293,820	78,135,078	94,502,418
Work related self-education expenses	no.	5,445	9,030	18,320	70,805	72,210
	\$	6,741,820	9,932,543	21,750,275	68,945,516	85,205,548
Other work related expenses	no.	68,670	83,735	157,995	271,855	319,655
	\$	23,409,015	25,209,808	53,031,717	105,297,037	150,833,422
<i>Total work related expenses</i>	no.	137,990	171,250	302,400	473,860	504,795
	\$	64,629,280	80,095,049	175,465,297	391,207,959	558,992,283
Low value pool deduction	no.	10,215	4,125	6,210	8,120	9,360
	\$	5,580,547	1,438,856	2,220,642	2,801,294	3,184,745
Interest deductions	no.	18,115	12,650	21,620	28,630	29,015
	\$	25,715,406	9,251,891	16,482,887	18,930,233	21,531,498
Dividend deductions	no.	9,335	6,100	10,265	13,570	13,660
	\$	23,402,929	9,388,871	15,459,864	19,023,000	22,535,486
Gifts or donations	no.	61,570	73,415	144,180	217,115	239,900
	\$	12,813,056	17,098,212	33,147,467	48,549,824	55,660,343
Cost of managing tax affairs	no.	152,805	108,870	213,905	312,785	335,695
	\$	97,050,640	27,051,131	48,768,103	67,748,157	73,767,963
Australian film industry incentives	no.	55	40	90	105	120
	\$	27,979	8,547	60,741	51,194	49,646
Deductible amount UPP of foreign pension/annuity	no.	925	1,475	3,445	5,955	5,860
	\$	282,219	530,090	1,378,931	2,880,090	4,019,710
Non-employer sponsored super contributions	no.	1,085	1,250	2,405	4,380	6,165
	\$	2,400,784	2,729,785	5,939,267	11,413,864	19,444,563
Deduction for project pool	no.	35	15	25	35	35
	\$	35,965	13,481	19,421	50,292	13,618
Forestry managed investment scheme deduction	no.	385	180	205	240	260
	\$	861,548	271,739	280,942	430,013	511,508
Election expenses	no.	45	25	55	85	80
	\$	112,727	28,848	48,694	89,492	118,129

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Selected items, by total income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
Total individuals	no.	773,765	805,290	812,725	737,170	657,455
Deductions (D1 to D15)						
Work related car expenses	no.	153,305	182,355	211,295	218,020	206,650
	\$	261,607,113	328,231,016	388,802,596	426,720,382	431,566,426
Work related travel expenses	no.	42,060	49,480	57,130	62,215	63,440
	\$	31,852,883	41,209,827	51,375,271	61,410,122	68,991,610
Work related uniform/clothing expenses	no.	412,905	462,685	498,340	467,935	417,535
	\$	104,394,942	121,279,723	134,405,167	129,095,061	116,087,974
Work related self-education expenses	no.	62,160	55,180	49,535	43,855	39,415
	\$	86,063,284	83,157,155	77,208,394	72,044,779	66,930,000
Other work related expenses	no.	353,920	406,995	455,330	450,595	428,140
	\$	188,860,461	236,149,241	288,795,329	321,267,721	338,040,803
<i>Total work related expenses</i>	no.	529,335	587,085	631,165	596,475	542,955
	\$	672,778,683	810,026,962	940,586,757	1,010,538,065	1,021,616,813
Low value pool deduction	no.	10,550	12,190	13,805	14,425	14,425
	\$	3,616,924	4,514,210	4,970,857	5,340,766	5,343,358
Interest deductions	no.	28,745	30,065	31,460	29,450	27,450
	\$	23,353,797	25,314,511	28,474,045	32,008,496	30,218,255
Dividend deductions	no.	12,920	12,665	13,335	12,255	11,630
	\$	24,262,581	25,507,014	27,983,151	29,299,168	29,979,307
Gifts or donations	no.	255,905	289,095	316,325	307,980	288,005
	\$	60,958,894	70,331,298	79,047,466	78,362,170	77,609,730
Cost of managing tax affairs	no.	355,960	394,845	419,710	399,285	364,815
	\$	77,720,566	85,607,186	93,142,682	89,688,516	90,054,419
Australian film industry incentives	no.	120	135	140	125	110
	\$	38,527	73,283	44,701	85,538	32,587
Deductible amount UPP of foreign pension/annuity	no.	5,460	4,320	3,070	2,090	1,495
	\$	5,195,406	4,655,501	3,384,078	2,470,442	2,033,751
Non-employer sponsored super contributions	no.	7,055	8,235	9,605	9,380	8,650
	\$	28,068,099	40,949,745	55,749,337	70,640,155	80,676,623
Deduction for project pool	no.	40	45	35	55	40
	\$	103,460	70,584	48,384	75,627	53,810
Forestry managed investment scheme deduction	no.	270	355	440	430	400
	\$	552,107	741,995	907,209	1,028,281	1,055,199
Election expenses	no.	75	80	100	100	90
	\$	198,498	96,325	73,283	151,995	185,087

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Part C: Deduction and tax loss items

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
Total individuals	no.	579,435	513,115	835,245	663,885	489,820
Deductions (D1 to D15)						
Work related car expenses	no.	191,130	178,170	303,070	243,695	181,835
	\$	420,011,479	405,207,797	734,631,903	638,268,963	535,228,660
Work related travel expenses	no.	63,155	62,555	116,165	101,000	81,240
	\$	78,958,151	85,859,695	185,131,142	195,073,232	176,059,483
Work related uniform/clothing expenses	no.	363,245	317,370	504,985	371,555	259,180
	\$	101,705,742	88,919,291	140,395,081	100,776,072	69,382,203
Work related self-education expenses	no.	35,090	31,505	52,755	39,045	27,555
	\$	61,626,926	56,708,216	98,098,685	78,540,232	58,644,052
Other work related expenses	no.	397,415	368,810	624,445	499,725	371,050
	\$	353,187,963	363,994,665	698,261,035	641,850,414	516,223,132
<i>Total work related expenses</i>	no.	484,985	435,270	715,685	560,080	413,805
	\$	1,015,490,261	1,000,689,664	1,856,517,846	1,654,508,913	1,355,537,530
Low value pool deduction	no.	14,505	14,550	27,535	25,230	20,560
	\$	5,589,516	5,519,974	10,371,681	9,429,692	8,053,023
Interest deductions	no.	25,335	23,340	40,670	33,720	27,950
	\$	30,303,344	30,578,681	60,978,502	59,850,206	60,580,762
Dividend deductions	no.	11,315	11,165	20,635	19,470	18,070
	\$	30,962,039	31,698,089	63,463,201	65,305,611	68,367,524
Gifts or donations	no.	263,360	242,240	408,790	329,930	249,575
	\$	72,910,096	69,827,984	128,147,493	116,180,039	99,090,236
Cost of managing tax affairs	no.	326,370	295,350	494,875	393,365	294,315
	\$	78,873,032	74,295,727	133,025,535	115,411,655	98,364,271
Australian film industry incentives	no.	85	80	120	105	75
	\$	34,945	17,399	81,655	71,858	16,264
Deductible amount UPP of foreign pension/annuity	no.	1,160	860	1,260	830	600
	\$	1,754,470	1,183,254	2,073,385	1,587,787	1,044,284
Non-employer sponsored super contributions	no.	8,185	7,605	13,325	11,405	10,960
	\$	99,226,121	111,436,761	250,632,274	261,787,325	304,585,586
Deduction for project pool	no.	45	45	85	90	60
	\$	92,706	101,931	178,264	150,765	68,641
Forestry managed investment scheme deduction	no.	480	455	940	1,080	990
	\$	1,125,286	1,154,721	2,995,578	3,913,359	3,769,972
Election expenses	no.	90	110	195	155	115
	\$	169,142	115,454	402,393	227,328	192,703

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Selected items, by total income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
Total individuals	no.	310,235	643,400	187,305	70,730	84,935
Deductions (D1 to D15)						
Work related car expenses	no.	116,940	222,970	55,660	20,035	21,445
	\$	403,945,341	951,104,560	295,915,211	119,855,333	135,330,551
Work related travel expenses	no.	56,485	113,595	29,860	10,870	11,925
	\$	139,355,371	303,333,364	85,005,737	34,478,365	44,312,641
Work related uniform/clothing expenses	no.	159,600	289,290	54,445	14,600	12,180
	\$	42,956,600	75,981,776	13,710,032	3,625,545	2,981,494
Work related self-education expenses	no.	17,555	32,440	6,960	1,990	1,775
	\$	41,489,232	90,194,947	23,798,050	7,309,268	7,960,584
Other work related expenses	no.	238,355	469,975	118,770	41,455	45,860
	\$	357,685,438	773,122,943	231,763,520	98,996,973	142,495,409
<i>Total work related expenses</i>	no.	263,640	523,050	133,755	46,525	51,395
	\$	985,431,982	2,193,737,590	650,192,550	264,265,484	333,080,679
Low value pool deduction	no.	14,305	32,400	9,400	3,675	4,335
	\$	6,083,838	15,089,221	4,902,984	2,039,494	2,897,054
Interest deductions	no.	19,775	46,385	16,975	7,850	10,945
	\$	55,471,867	188,445,433	112,612,586	83,301,549	178,157,648
Dividend deductions	no.	13,970	39,315	16,360	7,895	10,960
	\$	63,592,028	234,717,433	138,966,442	87,213,034	182,795,413
Gifts or donations	no.	164,970	342,370	99,700	39,820	48,990
	\$	73,758,943	205,291,852	100,977,955	64,095,184	139,427,230
Cost of managing tax affairs	no.	193,245	400,135	107,960	40,990	49,540
	\$	72,785,538	197,956,100	102,603,715	84,227,162	103,346,739
Australian film industry incentives	no.	45	85	25	15	10
	\$	37,168	81,308	10,656	29,603	78,875
Deductible amount UPP of foreign pension/annuity	no.	405	865	265	125	105
	\$	958,304	2,593,063	1,249,872	544,311	1,280,792
Non-employer sponsored super contributions	no.	7,875	27,630	11,735	7,925	10,395
	\$	230,783,432	957,154,818	407,554,831	295,739,691	381,530,247
Deduction for project pool	no.	50	135	40	15	20
	\$	117,851	370,859	150,733	66,765	31,855
Forestry managed investment scheme deduction	no.	850	2,830	1,315	615	885
	\$	4,252,284	19,232,729	12,274,023	6,466,749	13,224,293
Election expenses	no.	95	185	70	40	40
	\$	450,608	719,716	564,659	428,316	725,777

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Table 14: Personal tax

Selected items, by total income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$500,001 to \$1,000,000	\$1,000,000 or more	Total
Total individuals	no.	21,115	7,860	12,380,030
Deductions (D1 to D15)				
Work related car expenses	no.	4,065	1,240	2,810,145
	\$	28,044,154	8,460,034	6,926,735,073
Work related travel expenses	no.	1,955	490	1,026,210
	\$	8,402,546	3,221,013	1,649,153,705
Work related uniform/clothing expenses	no.	1,465	330	5,797,185
	\$	339,325	85,886	1,497,228,275
Work related self-education expenses	no.	200	35	672,860
	\$	893,907	118,262	1,103,361,675
Other work related expenses	no.	8,645	2,715	6,184,115
	\$	35,020,356	12,180,721	5,955,677,123
<i>Total work related expenses</i>	<i>no.</i>	<i>9,935</i>	<i>3,205</i>	<i>8,118,630</i>
	<i>\$</i>	<i>72,700,288</i>	<i>24,065,916</i>	<i>17,132,155,851</i>
Low value pool deduction	no.	910	280	271,100
	\$	690,635	481,008	110,160,319
Interest deductions	no.	3,575	1,575	515,295
	\$	128,794,689	185,114,520	1,405,470,806
Dividend deductions	no.	3,280	1,395	289,545
	\$	111,097,503	127,176,179	1,432,195,867
Gifts or donations	no.	12,640	4,915	4,400,785
	\$	97,921,193	262,897,499	1,964,104,164
Cost of managing tax affairs	no.	12,170	4,860	5,671,850
	\$	128,528,345	77,057,269	2,017,074,451
Australian film industry incentives	no.	5	5	1,695
	\$	24,252	2,100,000	3,056,726
Deductible amount UPP of foreign pension/annuity	no.	25	5	40,610
	\$	77,740	994,783	42,172,263
Non-employer sponsored super contributions	no.	4,270	1,730	181,265
	\$	155,877,913	65,755,847	3,840,077,068
Deduction for project pool	no.	5	5	965
	\$	57,349	2,684	1,875,045
Forestry managed investment scheme deduction	no.	295	90	14,000
	\$	8,259,560	9,434,392	92,743,487
Election expenses	no.	10	5	1,845
	\$	337,869	432	5,437,475

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Table 14: Personal tax

Selected items, by total income, 2009–10 income year¹

Part C: Deduction and tax loss items

		Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000	\$20,001 to \$25,000
Other deductions	no.	13,890	6,205	10,225	15,165	17,030
	\$	40,067,435	10,945,855	16,463,487	24,401,988	28,713,884
Total deductions	no.	313,630	274,765	482,960	662,630	657,155
	\$	272,980,490	158,852,355	315,735,743	587,577,400	788,543,376
Tax losses						
Tax losses earlier years claimed - PP	no.	3,905	2,070	2,310	2,060	1,670
	\$	9,586,383	12,393,518	20,056,971	22,947,002	22,419,431
Tax losses earlier years claimed - NPP	no.	15,830	6,690	7,135	6,360	5,220
	\$	31,027,138	35,344,565	51,823,789	56,007,676	55,974,130
<i>Total tax losses of earlier years claimed</i>	no.	19,580	8,635	9,290	8,260	6,745
	\$	40,613,521	47,738,083	71,880,760	78,954,678	78,393,561
Losses carried forward from earlier years - PP	no.	26,600	2,620	2,875	2,440	1,895
	\$	2,558,945,008	106,321,153	121,706,091	117,585,644	87,233,002
Losses carried forward from earlier years - NPP	no.	65,640	8,960	9,685	8,165	6,385
	\$	2,543,427,806	200,393,112	214,695,233	202,309,900	167,388,253

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Table 14: Personal tax

Selected items, by total income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000	\$45,001 to \$50,000
Other deductions	no.	18,940	22,790	27,360	28,855	29,905
	\$	31,752,555	37,323,979	44,541,212	46,927,647	48,442,707
Total deductions	no.	660,465	705,615	735,655	679,430	612,310
	\$	928,600,097	1,105,212,593	1,278,953,160	1,366,616,866	1,387,301,646
Tax losses						
Tax losses earlier years claimed - PP	no.	1,295	1,255	1,000	855	735
	\$	20,252,757	22,092,706	19,572,683	18,832,259	17,488,628
Tax losses earlier years claimed - NPP	no.	4,390	3,790	3,270	2,765	2,305
	\$	54,813,479	52,230,964	49,907,964	46,403,261	41,160,507
<i>Total tax losses of earlier years claimed</i>	no.	5,565	4,955	4,185	3,550	2,990
	\$	75,066,236	74,323,670	69,480,647	65,235,520	58,649,135
Losses carried forward from earlier years - PP	no.	1,470	1,420	1,140	1,005	885
	\$	72,126,690	72,459,790	53,591,889	56,100,102	47,849,557
Losses carried forward from earlier years - NPP	no.	5,275	4,655	3,950	3,420	2,900
	\$	145,326,941	126,607,556	108,013,166	99,380,821	82,726,215

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Selected items, by total income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000	\$80,001 to \$90,000
Other deductions	no.	30,150	29,165	55,885	51,920	45,645
	\$	49,869,295	48,904,843	96,919,913	96,516,646	93,589,258
Total deductions	no.	543,090	483,970	792,230	622,535	465,975
	\$	1,386,400,253	1,375,524,482	2,605,787,720	2,384,941,184	2,093,260,054
Tax losses						
Tax losses earlier years claimed - PP	no.	635	515	815	610	440
	\$	15,709,966	13,718,091	24,070,926	20,849,189	16,532,959
Tax losses earlier years claimed - NPP	no.	1,955	1,650	2,755	2,120	1,685
	\$	38,119,417	34,503,809	58,946,340	48,036,819	42,537,162
<i>Total tax losses of earlier years claimed</i>	no.	2,545	2,125	3,495	2,665	2,080
	\$	53,829,383	48,221,900	83,017,266	68,886,008	59,070,121
Losses carried forward from earlier years - PP	no.	805	670	1,045	800	575
	\$	36,287,582	38,776,273	70,774,121	53,902,026	34,367,208
Losses carried forward from earlier years - NPP	no.	2,475	2,105	3,520	2,725	2,190
	\$	84,270,466	80,618,207	118,080,239	89,978,167	84,290,474

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Table 14: Personal tax

Selected items, by total income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$200,000	\$200,001 to \$250,000	\$250,001 to \$500,000
Other deductions	no.	32,505	86,125	31,215	13,650	18,560
	\$	72,773,071	221,629,489	105,265,316	60,082,277	140,310,695
Total deductions	no.	296,370	611,355	173,140	66,010	78,445
	\$	1,566,496,914	4,237,019,611	1,637,326,322	948,499,619	1,476,887,297
Tax losses						
Tax losses earlier years claimed - PP	no.	350	930	335	170	210
	\$	14,162,459	52,302,950	30,199,352	19,524,341	43,994,696
Tax losses earlier years claimed - NPP	no.	1,210	3,085	1,165	590	785
	\$	35,708,834	114,242,603	64,551,388	38,753,596	90,349,679
<i>Total tax losses of earlier years claimed</i>	no.	1,525	3,925	1,460	730	970
	\$	49,871,293	166,545,553	94,750,740	58,277,937	134,344,375
Losses carried forward from earlier years - PP	no.	445	1,130	395	195	270
	\$	30,189,207	113,658,539	59,645,205	40,959,221	145,843,181
Losses carried forward from earlier years - NPP	no.	1,565	3,890	1,415	700	940
	\$	70,572,080	212,459,107	125,298,107	69,748,571	229,384,692

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Selected items, by total income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$500,001 to \$1,000,000	\$1,000,000 or more	Total
Other deductions	no.	4,855	1,650	591,695
	\$	131,033,094	253,527,096	1,700,001,742
Total deductions	no.	19,555	7,280	9,944,570
	\$	835,400,430	1,008,607,625	29,746,525,237
Tax losses				
Tax losses earlier years claimed - PP	no.	65	30	22,260
	\$	20,522,246	22,164,705	479,394,218
Tax losses earlier years claimed - NPP	no.	235	110	75,105
	\$	57,522,443	87,284,570	1,185,250,133
<i>Total tax losses of earlier years claimed</i>	<i>no.</i>	<i>280</i>	<i>130</i>	<i>95,685</i>
	\$	78,044,689	109,449,275	1,664,644,351
Losses carried forward from earlier years - PP	no.	85	30	48,785
	\$	65,729,623	36,900,440	4,020,951,552
Losses carried forward from earlier years - NPP	no.	260	120	140,945
	\$	127,698,935	223,358,778	5,406,026,826